


Sales Tax Exemption for Sheltered Workshops for the Mentally Retarded

Revised Statute 47:305.38

 Taxpayer Services Division
 P.O. Box 201
 Baton Rouge, LA 70821-0201
 (225) 219-7356
 (225) 219-2065 (Fax)

Please Print or Type

Name of Sheltered Workshop		
Home Address		
City	State	ZIP
Mailing Address		
City	State	ZIP
Telephone		

Revised Statute 47:305.38 provides a sales tax exemption for sheltered workshops for the mentally retarded licensed by the Department of Social Services as a day developmental training center.

- The sales tax exemption applies only on the workshop's sales and purchases of tangible personal property.
- The sales tax exemption does not apply to taxable leases or rentals or purchases of the following taxable services enumerated in Revised Statute 47:301(14):
 1. The furnishing of sleeping rooms by hotels;
 2. The sale of admissions to places of amusement and to athletic and recreational events, and the furnishing of privileges of access to amusement, entertainment, athletic, or recreational facilities;
 3. The furnishing of storage or parking privileges by auto hotels and parking lots;
 4. The furnishing of printing and over printing;
 5. The furnishing of laundry, cleaning, pressing, and dyeing services;
 6. The furnishing of cold storage space and the preparation of property for such storage;
 7. The furnishing of repairs to tangible personal property; and
 8. The furnishing of telecommunications services.
- A copy of the Department of Social Service's license certifying the sheltered workshop as a day developmental training center is attached.

Please Print or Type
Authorized representative of the sheltered workshop completing the application.

Name	Title
Signature X	Date (mm/dd/yyyy)

FOR OFFICIAL USE

<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved	Signature of Department Representative	Date (mm/dd/yyyy)
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